GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Issue of the Andhra Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2021 - Orders -Issued.

REVENUE (COMMERCIAL TAXES –II) DEPARTMENT

G.O.MS.No. 207 Dated: 03-08-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.227, Revenue (CT-II) Department, dated 22-6-2017.
3. G.O.Ms.No.206 , Revenue (CT-II) Department, dated, 03-08-2021.
4. From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No. 27/2021-Central Tax, dated, 01-06-2021.
5. From the CCST, Letter Ref.No.CCW/GST/74/2015, Dt. 17 -06-2021.

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ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:04 .08.2021.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: —

AMENDMENT

1. **Short title and commencement**. -(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2021.
(2) Save as otherwise provided in these rules, they shall come into force with effect from 01-6-2021.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017, —

1. in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

2. in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

3. in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

"Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.".

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P.,Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER